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Cc:

Subject: RE: Barred Overassessment?

There is no agreement for a refund if we did not cosign the agreement. The agreement signed by only one party would also not likely constitute a valid AAR under [Samuelli v. Commissioner](#). Under that precedent there is no informal claim doctrine as there is for non-TEFRA refunds. So taxpayer may not be entitled a refund. As a consequence, the mitigation issue appears moot.

